

**Illinois Department of Revenue
Regulations**

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| Title 86 Part 106 Section 106.100 Composition of an Internet Return |
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TITLE 86: REVENUE

PART 106

INTERNET FILING OF ILLINOIS INDIVIDUAL INCOME TAX RETURNS

SUBPART A: INTERNET RETURNS

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Section 106.100 Composition of an Internet Return

- a) An eligible Internet return consists of data transmitted to the Department electronically via the Internet, including an electronic signature. An eligible return may contain paper documents that are requested to be sent to the Department, or retained by the taxpayer for verification. In total, eligible Internet returns contain the same information as traditionally filed paper documents.

- b) Forms and schedules included in an eligible return that can be transmitted via the Internet include, but are not limited to, the following:
 - 1) IL-1040, Illinois Individual Income Tax Return,
 - 2) W-2, Wage and Tax Statement, and
 - 3) W-2G, Statement for Certain Gambling Winnings.

(Source: Amended at 24 Ill. Reg. 1648, effective January 14, 2000)